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Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF OF CLAIM NUMBER 8875 (RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR
PRODUCT ACTION INTERNATIONAL LLC)

("STATEMENT OF DISPUTED ISSUES – RIVERSIDE LLC AS ASSIGNEE
FOR PRODUCT ACTION INTERNATIONAL LLC")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 8875 filed by Riverside Claims LLC as assignee for Product Action International LLC ("Riverside Claims") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On June 30, 2006, Riverside Claims filed proof of claim number 8875 (the "Proof of Claim") against DAS LLC. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$505,106.24 for the sale of goods (the "Claim").

3. On August 24, 2007, the Debtors objected to Proof of Claim No. 8875 pursuant to the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books and Records, (D) Untimely Claim, And (E) Claims Subject to Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (Docket No. 9151) (the "Twentieth Omnibus Claims Objection").

4. On September 20, 2007, Riverside Claims filed Riverside Claims, LLC's Response To Debtors' Twentieth Omnibus Claims Objection (Docket No. 9484) (the "Response").

Disputed Issues

A. DAS LLC Does Not Owe Riverside Claims The Amount Asserted In The Proof Of Claim

5. Riverside Claims asserts in the Proof of Claim that DAS LLC owes it a total of \$505,106.26 for goods sold. DAS LLC has reviewed the information attached to the Proof of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

6. Duplicate Invoices. The Proof of Claim includes duplicate invoices for the same work. The invoices appended to the Proof of Claim by Riverside Claims include two copies of invoice number 118704 for the amount of \$1,251.25. Likewise, invoice numbers 147973 and 147973A include duplicate charges for the same work in the amount of \$1,975.25. Accordingly, \$3,331.50 should be subtracted from the Claim.

7. Price Discrepancies. The prices detailed on certain purchase orders are lower than the price detailed on Riverside Claims' invoice numbers 121641 and 131426A. The price discrepancy on invoice number 121641 is \$7,563.31 and the price discrepancy on invoice number 131426A is \$1,788.58. The purchase orders reflect the contractual pricing. Therefore, \$9,324.89 should be subtracted from the amount of the Proof of Claim.

8. Proofs Of Delivery Not Provided. Riverside Claims claimed \$311,539.57 in amounts owed based on the sale of goods for which it did not provide proofs of delivery. Delphi's General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions, § 2.1. DAS LLC has no

record of receiving the goods associated with the Proof of Claim. Because Riverside Claims has not provided these proofs of delivery, the amount of \$311,529.57 asserted with respect to the invoices listed in Exhibit A attached hereto should not be included in the Claim.

9. Invoices For A Non-Debtor Entity. The amount asserted by Riverside Claims includes invoices to Delphi Interior Systems de Mexico, S.A. de C.V., an affiliate of Delphi that is not a debtor in these chapter 11 cases. Accordingly, \$12,986.26 should be subtracted from the Claim.

10. Arithmetic Error. The amounts of the invoices underlying the Proof of Claim were incorrectly totaled. Accordingly, \$300.00 should be added to the amount of the Claim.

11. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$505,106.24
<u>Modifications</u>	Duplicate Invoices	(\$3,331.50)
	Price Discrepancies	(\$9,324.84)
	No Proofs of Delivery	(\$311,539.57)
	Non-Debtor Entity	(\$12,986.26)
	Arithmetic Error	\$300.00
<u>Reconciled Amount</u>		\$168,224.07

12. DAS LLC does not dispute the remaining \$168,224.07 of the Claim and requests that the Claim be reduced to a general unsecured non-priority claim against DAS LLC in an amount not to exceed \$168,224.07.

Reservation Of Rights

13. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) reducing the Proof of Claim to a general unsecured non-priority claim against DAS LLC in an amount not to exceed \$168,224.07 and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 12, 2007

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Exhibit A

Invoice	Date	Amount
101738	8/14/2004	\$255.20
103151	8/14/2004	\$648.00
104400	8/31/2004	\$11,777.50
106543	9/18/2004	\$10,472.00
107015	9/30/2004	\$3,755.75
108012	9/30/2004	\$9,528.75
108073	9/30/2004	\$2,464.38
108329	9/25/2004	\$3,046.31
109126	9/30/2004	\$318.75
109900	10/9/2004	\$7,113.75
110007	10/23/2004	\$1,763.31
110081	10/16/2004	\$1,281.25
110783	10/23/2004	\$4,620.00
111220	10/16/2004	\$8,042.79
114515	11/13/2004	\$2,288.25
114652	11/30/2004	\$2,718.97
115136	11/13/2004	\$825.00
115159	11/20/2004	\$2,170.00
115657	11/30/2004	\$180.78
115725	11/30/2004	\$5,535.81
115728	11/13/2004	\$7,141.59
115735	11/20/2004	\$7,567.71
116032	12/7/2004	\$9,325.51
117043	12/7/2004	\$306.25
117697	12/31/2004	\$457.13
118901	12/11/2004	\$154.63
118902	12/18/2005	\$350.00
119679	1/15/2005	\$921.16
119682	1/15/2005	\$707.04
120151	1/15/2005	\$9,207.63
120204	1/22/2005	\$3,196.50
120770	1/22/2005	\$1,742.00
122106	1/31/2005	\$288.75
122108	1/31/2005	\$380.22
122165	1/31/2005	\$1,916.44
122384	1/22/2005	\$238.69
122402	1/31/2005	\$285.00
122460	2/5/2005	\$254.00
123128	2/5/2005	\$813.75
123487	2/19/2005	\$6,033.63
123489	2/5/2005	\$1,625.06
123495	2/19/2005	\$2,074.94
123496	2/19/2005	\$2,876.69
123694	2/5/2005	\$590.00
123738	2/12/2005	\$119.25
123952	2/19/2005	\$343.00
124944	2/28/2005	\$3,750.22

125209	2/28/2005	\$12,130.19
125261	2/28/2005	\$6,922.25
125267	2/28/2005	\$11,884.75
125352	2/26/2005	\$1,208.63
125425	2/28/2005	\$721.00
125618	3/12/2005	\$560.00
126380	3/19/2005	\$25,244.71
126617	3/19/2005	\$4,481.50
126638	3/12/2005	\$3,939.00
126744	3/12/2005	\$10,062.50
126769	3/5/2005	\$332.63
126809	3/5/2005	\$1,787.63
126901	3/12/2005	\$198.75
127212	3/26/2005	\$542.50
127862	3/31/2005	\$472.88
128445	3/31/2005	\$5,749.13
129008	4/9/2005	\$6,176.69
129121	4/9/2005	\$1,353.06
129379	4/16/2005	\$2,809.06
130299	4/23/2005	\$4,205.63
131102	4/30/2005	\$1,421.94
131472	4/30/2005	\$186.18
131586	5/7/2005	\$5,114.81
132273	5/14/2005	\$3,703.69
133413	5/21/2005	\$2,420.25
136174	6/18/2005	\$128.38
136212	6/18/2005	\$1,064.50
136357	6/25/2005	\$135.50
136621	6/25/2005	\$1,090.81
136622	6/25/2005	\$2,516.50
137668	6/25/2005	\$181.25
138172	7/20/2005	\$79.99
138297	7/16/2005	\$1,277.50
139406	7/31/2005	\$12,405.75
140159	7/31/2005	\$621.25
141209	8/13/2005	\$258.38
141608	8/20/2005	\$968.00
141980	8/20/2005	\$39.75
143076	8/27/2005	\$294.50
143282	8/31/2005	\$2,892.75
143485	8/31/2005	\$1,727.00
143831	9/10/2005	\$5,775.63
144116	9/17/2005	\$1,448.13
144283	9/3/2005	\$1,301.81
144429	9/17/2005	\$2,004.44
144837	9/17/2005	\$4,490.04
144946	9/17/2005	\$224.00
144960	9/24/2005	\$1,401.00
145168	9/10/2005	\$643.75
145266	9/24/2005	\$240.25

145741	9/30/2005	\$28.00
146362	9/30/2005	\$3,773.63
148205	10/8/2005	\$1,699.69
148302	10/8/2005	\$201.50
10950A	10/26/2004	\$5,082.88
147973A	10/15/2005	\$1,975.25
LM88506	5/31/2004	\$2,003.75
LM88596	6/5/2004	\$2,432.50
LM97127	6/30/2004	\$646.25
LM98672	5/22/2004	\$5,792.50
LM98715	6/5/2004	\$276.25
NO89106	6/30/2004	\$1,890.69
NO89132	7/3/2004	\$1,245.39
N089217	7/24/2004	\$281.95
N089302	7/31/2004	\$49.49
N089438	8/7/2004	\$1,591.89
N097626	6/26/2004	\$630.23
ST4138A	2/21/2004	\$2,756.50
ST7327A	2/21/2005	\$759.00
WM45295	3/13/2004	\$8,323.44
WM49538	3/20/2004	\$3,995.75
WM82654	3/20/2004	\$3,526.75
WM89029	6/19/2004	\$341.00
TOTAL		\$347,617.84
LESS UNCLAIMED PAYABLES		-36,078.27
NET MISSING INVOICES		\$311,539.57